



**Steven L. Beshear**  
Governor

**FINANCE AND ADMINISTRATION CABINET**  
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**Lori H. Flanery**  
Secretary

**Thomas B. Miller**  
Commissioner

**Thomas S. Crawford**  
Acting Director

### **MEMORANDUM**

**TO:** All Sheriffs  
All County Clerks

**FROM:** Thomas S. Crawford, Acting Director  
Office of Property Valuation  
Division of Local Support

**DATE:** April 11, 2014

**SUBJECT:** Reminders Regarding the Transfer of Delinquent Property Tax Bills

This memorandum will serve as a reminder that in the vast majority of counties, the sheriff will transfer the delinquent 2013 property tax bills to the county clerk's office as of the close of business on April 15, 2014. If your county began collecting property taxes after November 1, 2013, then the transfer of the tax bills will occur three months and fifteen days after the last day of the face amount collection period. Additionally, since most county's oil and gas or unmined mineral tax bills were mailed out December 1<sup>st</sup> or later, those bills will also be transferred three months and fifteen days after the last day of the face amount collection period instead of April 15<sup>th</sup>.

Enclosed are the two receipt forms that are used to document the transfer of the tax bills. Form 62A358 is used for the initial transfer between the sheriff and county clerk. This receipt documents the number of tax bills and the total dollar amount of those bills that are transferred by the sheriff to the county clerk.

In many counties, payments will be received after the transfer date but are postmarked prior to or on the transfer date. KRS 134.119 (3) (a) 2 allows for these types of payments to be processed at the amount that was due immediately before the transfer of the delinquent bills from the sheriff to the county clerk. This statute also allows either the sheriff or county clerk to handle these payments. If the sheriff's office processes these types of payments, then the supplemental receipt – form 62A358-S – will need to be completed within thirty days after the transfer date. This receipt will detail the number of bills that were processed by the sheriff and the adjusted number and dollar amount of bills that the county clerk will now have on file.

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Both the county clerk and sheriff need to be involved in the preparation of the initial receipt form and, if necessary, the supplemental receipt. The signature of both the sheriff and county clerk acknowledging the number of bills transferred and the amount due on the bills is required on both of the receipt forms.

If additional forms are needed you can print one by going to either [www.revenue.ky.gov/sheriffnetwork](http://www.revenue.ky.gov/sheriffnetwork) or [www.revenue.ky.gov/clerknetwork](http://www.revenue.ky.gov/clerknetwork) and selecting either of these forms. If you have problems accessing the forms on the website, please call me at 502-564-7179 and I will have a form sent to you.

Thank you for your assistance in this area of property tax administration. If you have any questions concerning this memorandum, please do not hesitate to email me at [Tom.crawford@ky.gov](mailto:Tom.crawford@ky.gov) or call me at 502-564-7179.

Enclosures

\_\_\_\_\_  
signature of county clerk

\_\_\_\_\_  
name of county

\_\_\_\_\_  
County Clerk

**Supplemental Receipt to Document  
Timely Postmarked Payments  
Received After the Delinquent Tax Bill  
Transfer Date**



I, \_\_\_\_\_, Sheriff of \_\_\_\_\_ County, do  
Name of Sheriff Name of County  
hereby certify that \_\_\_\_\_ timely postmarked payments were received after  
Number of Bills  
the date the delinquent property tax bills were transferred to the County Clerk's Office. The  
applicable bills have been processed at the amount due in the Sheriff's Office prior to the transfer  
date in accordance with KRS 134.119(3)(a)2. The adjusted total number of tax bills received by  
the County Clerk is \_\_\_\_\_ and the adjusted total amount due on the delinquent  
Number of Bills  
property tax bills, including all penalties and fees at the time of transfer, is \$ \_\_\_\_\_.  
Amount of Delinquencies  
Signed and acknowledged this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
Signature of Sheriff  
\_\_\_\_\_  
Name of County  
County Sheriff

I, \_\_\_\_\_, County Clerk of \_\_\_\_\_ County,  
Name of County Clerk Name of County  
hereby certify that \_\_\_\_\_ timely postmarked payments were received after the  
Number of Payments  
date the delinquent property tax bills were transferred to my office. The applicable bills have  
been processed in accordance with KRS 134.119(3)(a)2. The adjusted total number of tax bills  
received by my office is \_\_\_\_\_ and the adjusted total amount due on the delinquent  
Number of Bills  
property tax bills, including all penalties and fees at the time of transfer, is \$ \_\_\_\_\_.  
Amount of Delinquencies  
Signed and acknowledged this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
Signature of County Clerk  
\_\_\_\_\_  
Name of County  
County Clerk